G. R. S. 58]

Previous references.

1899-1900

~~191~~

(G. Finance).

File No. 47.

Serial Nos. 1–6.

Later references.

GENERAL AND REVENUE SECRETARIAT.

Pr 2H-E

Serial Nos. 1 – 6

Major ~~Part~~ B for January 02.

SUBJECT.

Procedure for the disposal of applications for refund of unused or Spoilt Stamps.

Sl: 6. H: 1058 & 29. 1. 02

To, The D.C. Kolar.

Issues instructions as to the procedure to be adopted for the disposal of applications for refund of unused & Spoilt Stamps.

Indexed.

L. Srinivasa Rao

Countersigned

S.R.

W D 1351—GPB—20,000—13-12-15

Section G.T.
File No 47-29-
Serial No 1771

MYSORE DEWAN'S OFFICE.
Revenue Branch.

OFFICE NOTE.

SUBJECT — Regarding the proced to be adopted for disposal of applica for refund of unused spoilt stamps.

LAST REFERENCE — Letter No. Camp 148 dated 9th June

from The Dy. Comr, Kol

In his letter above to, the Dy. Comr recom-mended the refund the value of an (unused) Stamp paper (of Rs 10 value), purchased by one Karanaiya of Ke The refund was sanc in Govt order No. H. dated 7th August 1901 the Dy. Comr was req-ed to make a sepa reference regarding the question raised him in paras 4 to

MGCPS—20-2-1901-500

2

his letter, viz. as regards the
procedure to be
applied for the
proval of applications
refund of unused
spoilt stamps.

In paras 4 to 7 of
letter the Dy. Comr
ides that under Section 49
the Stamp Regulation
Subject to such rules
may be made by the
ov^t as to the evidence
o be required, or the enquiry
be made, the Dy. Comr
ay, on application
ade within the period
rescribed in Sec. 50.
nd if he is satisfied
as to the facts, make
allowance for impressed
stamps spoiled in the
cases hereinafter mentioned etc.

But no rules appear
to have been framed
by Govt either under
the old Act or the new
Regulation

copy put up.

Regulation as observed by the Deputy Comr In Govt order No 572-19 Mis. 5/ dated the 8th July 1895, it is laid down that all applications for refund of the value of stamps should be disposed of with as little delay as possible It was observed that "there seems to be a diversity of practice in Districts in this respect; in some, a tedious local enquiry is insisted upon in every case, while in other Districts an application of a simple kind is then and there disposed of, making oral enquiries of the applicant presen The Govt were of opinn that it was only in exceptional

exceptional cases 4
a local enquiry was
necessary. The Dy
Comr states that
the practice obtaining
in his Dt is to insist
upon a local enquiry
only in cases of spoilt
or used stamps coming
under one or other of
the clauses of Section
49 of the Stamp -
Regulation of 1900,
cases of unused stamps
coming under Section
54 being disposed of
on the spot unless
there is any suspicion
as to the genuiness
of the endorsement
made by the Stamp
Vendor on the back
of the paper.

2. The Dy. Comr of
Kolar has not made
a

Subd. This has since been received (Vide Dy. Comrs Rc C. 289 dated 21/8/01.

a separate reference in the matter as called for in para 2 of the Govt order of 7th August 1901. This may, if approved, be awaited. Meanwhile the Dy. Comrs (perhaps) of the other Dts may be asked to report as regards the practice obtaining in their Districts regarding the disposal of applications under Sections 49 & 54 of the Stamp Regulation.

The point for consideration is the framing of rules under Section 49, as to the evidence to be required, or the enquiry to be made, in disposing of applications for refund of value of Stamps.

Submitted for orders.

Secretary

9/9/01

3 The Dy Comrs separate reports

report since received* is nothing more than a repetition of paras 4 to 7 of his letter of the 9th June 1901, above referred to. He expresses his opinion to the effect that he does not consider that cases of unused stamp papers require any local enquiry whatever.

Asst Secretary

Submitted for order

10/9/01

* vide this letter C. No 289 dated 21/8/01.

Office note cont'd on separate sheet

To

Legislative Branch

Please see the Secretary's
memorandum and put up
the Rules under the
corresponding provision
of British India, to
Sec 49 of the Stamp Act

WAP
1
4.9.01

Rules under the above are
not available in the Gazettes
of India. may be searched
for which are
available in the
General Records.

1 in the Legislative Dept.

KWh.
14/9/01

To General Records for
compliance

WAP
17.9.01

Rev: Br:—

In passing Act II of
1899 (Stamp Act) repealing
all old acts on the same, the
Govt of India do not consider
have framed any rules
on section 49 corresponding
to sect 49 of Bombay Stamp
Act II of 1890. Nor is now necessary
2. Copy of Act I of 1879
(Stamps) as modified
upto 1st Nov 1895 with

appendices containing notifications reducing & remitting stamp duties & publishing rules under the Act. may therefore be done right on the reg: now. reqd.

No abone public-ation may either be had from one Library or from more Hyphen but as advertised in the Gazette of India at page 1477 of 4/12/97

Dnd 18/9/01

SZB. 18/9/01

Rec'd 20-9-01

To the Librarian.

Please put up the Stamp Act- upto abve as modified upto 7th Nov- 1895.

WM 20-9-01

Sir.

The above Indian Stamp Act- I of 1879 has been Submitted with R. file No 46 of 1895. On 29-10-1896.

WM 1/10/01

13

To Rec Records

Please see the above note of the Library & put up the file soon

WM. 1-10-01

To G/L Records.

HS 1/10/01.

Revenue Branch

R 746 of 1895 referred to by the Librarian, herewith putup & send.

SZB. 2/10/01

GL 2/10/01.

This requisition was sent by the Revenue Branch Record duly signed by the Issue Book.

The Asst Cash Manager directs me to send this to Records

Please send if any objection to receive this

GL 2/10/01

R 746 of 95 returned to Genl Records as it relates to Securities furnished by Revenue Officers & the information required is not available

4. 10. 01.

Records - Please see note of Genl Records above & find out what is wanted now is to know whether any rules have been issued in British India under the Sec. of the Stamp Act in force there Corresponding to Sec 49 of the Stamp Act of 1879 Register of impress (under 51 of Stamp Act of 1879) Master Book see above of Hyphenbitham

WM 8-10-01

Office note continued

Sections 49 and 54 of the Indian Stamp Act of 1899 in force in British India correspond with Section 49 and 54 of the Mysore Stamp Regulation - No II of 1900 - under Govt of India notification No 1288 dated 31st March 1882 printed under Section 49 of the former, 'the Collector may 'require every person claiming 'a refund or renewal or his 'authorized agent, to make 'an oral deposition on oath 'or affirmation, or to put in 'an affidavit, setting forth 'the circumstances under which 'the claim has arisen. The 'Collector may also, if he thinks 'fit, call for the evidence of 'witnesses in support of the 'statement set forth in the 'deposition or affidavit of 'the Claimant or his agents'. Section 54 directing the

* Vide page 92 of Dawes' Stamp manual, putup:

A Rule has been framed by the G.O. It is Rule 17 Vide page 280 of the said manual

refund of the value of unused stamps is the same in both the British Act & Mysore Stamp Regulation, and the party claiming the refund has to prove as per clauses (a), (b), & (c) of that ~~Section that~~;-

(1) that such stamp or stamps were purchased by such person with a bona fide intention to use them;

(2) that he has paid the full price thereof; and

(3) that they were so purchased within the period of six months next preceding the date on which they were so delivered.

Thus it follows that enquiry is necessary under both the Sections 49 and 54.

Subd. for orders

Mally
19-11-01

Please show to Mly in form rule 17 in force in British India - vide page 280 Manual V. Dawes

V 21/11/01

122.

11

Please write & get a Copy of the G. I. Notn in original & frame rules in accordance therewith.

3/12/1901

Rec'd 4. 12. 01.
General Records are to be noted in the notification as per Secretary's order 5. 12. 01

urgent.

Tolpat Records
Please print off Govt of India Notifn No 1288 of 31st March 1882, or the Govt of India Gazette containing the same early

20/12/01

To Revenue Branch
Bound vol: of the Gazette of India part I Containing the Notification. (From January to June No.) herewith putup & Send in the second item
Please return the Gazette to General Records when done with.

20/12/01.

20/12/01

I remember this paper was called for on the 5th inst: and when it was sent nobody could receive it.

20/12/01

Draft Notifn. submd & Rules

6/1/02. 7/1/02

12

Draft of a note embodying a view rule is submitted for approval.

11/1/1902

To the 3rd Counsellor.

11/1/02

11/1/02
(223)

14/1

15/1

Gen rule proposed.
Submitted to the Secy for approval

16/1/1902

5278 17/1/02
(Draft approved)

Read
17.1.02
2991

24

All spare printed copies exhausted, original not forthcoming in file.

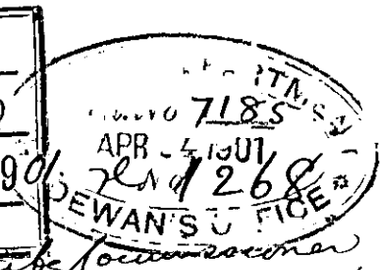
Section G.F.

(General Serial No. 30.)

Office No. 47

Serial No. 1 1901

From The Deputy Commissioner Kolar Dis bucket



Sd/3. 4/5/01

Subd with draft
6/5/01.

To The Secretary to the
Govt. of Mysore
Rev. & Genl. Departmt

Dated 22 April 1901

Despatched 23

Received

General No. } 1901
No. 1270

Enclosures Number. 2.

Subject for sanction to refund the value of an unused stamp later of the value of Rs 10/- purchased by one Narayanaiya of Kolar on 9/4/01.

Draw it up G.
Non-docketing
R
24/4

24/4

Ident
dw
26/4

Gl. Records.

Please put up a spare copy of this office memo No 1108-1147 dy Cr. 5 16th April 1892 re. the use of the prescribed docket forms.

dw
4/5/01
R.T.O

R 25/4/01

No-1270 Office of the Deputy Commissioner Kolar District
Sn: 2
Camp Champiaun Reef.
Dated the 22 April 1901

From.

F. E. H. Hart Esqre.
Deputy Commissioner
Kolar District.

To,

The Secretary to the
Government of Mysore
Revenue & Genl Departments.

Sir,

I have the honor to submit herewith an unused Stamp paper of the value of Rupees 10/ purchased by one Narandiya of Kolar on the 9th April 1900 and surrendered by him for relief on the 13th March 1901.

The petitioner represents that the Stamp paper in question is not required by him for use.

I beg to request the Sanction of Government to refund the value thereof to the purchaser subject, of course, to the usual discount.

The

2

The petition of Navanaipa,
the purchaser, is also enclosed.

I have the honor to be,
Sir,
Your most obedient servant

J. C. Clem

Deputy Commissioner
Kolam District

Encl

3

1882

113

W.R.

Section....

File No. C 47-99

Serial No. 57

~~Draft for appl~~

Ltr

The Deputy Commr

Kolar District

No 9053/1921 S1

dy 11.5.01

11

His letter No C1270

dy 22nd April 1901

~~Submitting for the~~

~~Sanction to the~~ ~~Grant~~

an unused stamp

paper ~~of the value~~

~~of Rs 10/-~~ purchased

by one Narayanaya

of Kolar.

requesting remission

of the refund of Rs 10

being the value of

"

In returning

the stamp paper

received with the

above, has the

honor

to draw the attention
of the Deputy-Comm^r
to para 1. of this
office No 1108-1167
Cs 5
dated 16th April 1892
directing that all
Communications
to the Secretariat
should be covered
by the prescribed docket
on which should
be entered the subject
of the Communication
in abstract and to
request that further
information on
the following points:-
may be furnished
1. What was the Stamp
paper purchased for?
2. Why was it not used
3. Why was not the
application

b application for the refund of its value made within 6 months from the date of purchase?

4. the circumstances under which the refund of its value is claimed?

a 5. ~~and~~ whether the Deputy Commr has satisfied himself as to the truth of the applicant's allegations?

2. It is hoped that in all such cases the Deputy Commrs will in future be so good as to furnish information on the

the above points 1
when dealing up
applications for
refund.

× × By order

10/5/01
For secretary.
ALV
6/5/01

3. The Org. Cess Officer under
reply was requested without
the usual docket. Officer
— time is invited to the
instructions contained
in para 1 of OM memo
no. 1108-1147 dt 16.4.1992
—

copied 10.5.01
5.30 P.M.

Section G.F.

File No. 117-29 (General Serial No. 30.)

Serial No. 3 1900-1901.

From— P. E. C. Carr Esquire
Deputy Commissioner
Kolar district.

To The Secretary to the
Govt of Mysore
Genl & Rev: Dept.

Dated

Despatched

Received

General No. Camp 1480 } 190
No.

Enclosures Number. 3 & 10 Rs. stamp paper

Regarding the refund of value of a stamp paper claimed by one Naraniappa

Genl
R 11-
12 6 n Ref put up
Rev 21-6-01
draft submitted 29/6/01
Genl 22/6/01
Cyl = Reminds.
Please put up reference quoted in this letter. (Para 6) Indian Stamp Act of 1879. (Section 51)
Rev. 22/6/01
Rec'd 24/6/01
Rev. Br:— A spare copy of Rec'd 11-9-1900
Rec'd 24/6/01
Post up. 24/6/01
Rec'd 24/6/01

Kolar district
Deputy Commissioner's office
Camp Champion Reefs
92 June 1901.

From

T. E. C. Carr Esquire
Deputy Commissioner
Kolar district

To

The Secretary to the
Govt of Mysore.
Genl. + Rev: Depts

Sir,

With reference to your docket
No. 9053/Fl 921 dated the 11-2 May 1901
requesting to report on certain points
in connection with an unused stamp
paper of Rs10/. value, surrendered
for relief by one Narainah of Kolar,
I have the honor to submit here-
with in original the Treasury Assistant
Commissioner's docket No. 1727 dated 31-5-01 with
its enclosures.

From the purchaser's deposition
before

Before the said Officer it will be seen that the stamp paper in question was purchased by Naraniah for the purpose of executing a certain sale deed, that he subsequently learnt that the stamp was too high for the purpose and that he fulfilled the intended transaction by purchasing a Six Rupee paper.

3 As for his not submitting his application for refund within six months from the date of purchase, the applicant alleges that business at Bangalore prevented him from doing so.

4 I take this opportunity of soliciting clear instructions from Government with regard to the disposal of applications for refund of unused or spoilt stamps.

Section

- Section 49 of the Mysore Stamp Regulation of 1900 (that is Section 51 of the Indian Stamp Act of 1879) lays down that such applications should be disposed of subject to such rules as may be made by the Government as to the evidence to be required, or the enquiry to be made.

5 I beg to submit that as far as I am aware no rules appear to have been framed by Government either under the old Act or the new Regulation.

6 - Government considered it very desirable, in their Proceedings No. 512-19 Mis 57 dated the 8th July 1895, that all applications for refund of the value of stamps should be disposed of with as little delay as possible and were of opinion that

that it was only in exceptional Cases that a local enquiry was necessary. In my opinion the case under advertence is not of so exceptional nature as to need a local enquiry. To satisfy myself of the truthfulness of the allegations made by the applicant, as laid down in Section 49 of the new Regulation, I must Correspond with the Sub-Registrar Concerned and hold further inquiry, if necessary.

The practice obtaining in this district is to insist upon a local enquiry only in Cases of spoilt or used stamps Coming under one or other of the clauses of Section 49 of the Stamp Regulation of 1900

Cases of unused stamps Coming under

under Section 54 are disposed of on the spot unless there is any suspicion as to the genuineness of the endorsement made by the stamp Vendor on the back of the paper.

I have submitted this long letter as it appears necessary to have some definite orders from Government on the matter.

I have the honor to be

Sir,

Your Most Obedt Servant

Deputy Commissioner

(1960-1901) 5062 / 4656

(General Serial No. 30.)

1900-1901.

From The Treasury Accountant
Commissioner
Kolar.

To The Deputy Commissioner
Kolar District

Dated 31st } May 01.
Despatched 31st }

Received

General No. 1727 } 190
No. } Sworn

Enclosures Number. ~~None~~.

His docket & 4307/3460
dated 20-5-01 in re-
the refund of Value of a
Stamp paper claimed
by Bidalur Ramabha.

In returning the 10 Rs.
Stamp paper received
with the above, has the
honor to submit herewith
a statement made by
Ramaiah today before
the undersigned and to
state that the allegations

Continued in the statement appears blue here

Respectfully

Treasury Assistant Commissioner

Kolar

15

Statement of Bedaccan

Ramapha.

I'am his purchaser of
10 Pl Stamp paper from Sheem & the
purchase of it cost'a gem bucu
& Execute a Sale deed for his sale
of some lands. But as I subsequently
found land his stamp was too high.
I purchased a 6 Pl paper Executed
his sale deed as it about 6 months
back in favour of Sunga Narayanrao
When I purchased his 10 Pl paper I
bought of Sekhy a house & some land.
But after some months of his death
I sold my his house as I dont need
get a proper price for his land; and

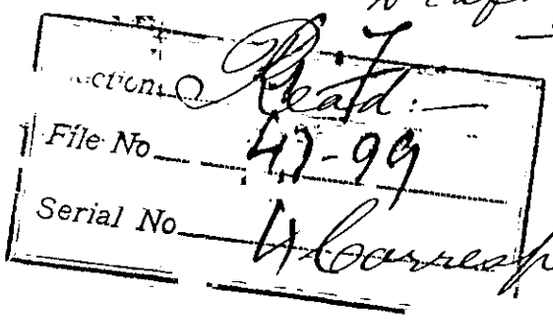
as his related agreement and a 6 Rs
stamp paper. & purchaser one Executes
him deed on 21 produces his 10 Rs.
paper ~~[illegible]~~ for register & stamp duty
vendor & months after & executes his
deed on 6 Rs. paper. & comes for
~~[illegible]~~ apply for refund. Explain to
& hear & for Bangalore in person.

[illegible]

Asst Commissioner
Anekal Circle

31/5/01.

Draft for appl



17

Correspondence ending with letter No. camp 1480 dated 9th June 1901, from the Deputy Commr. Kolar District submitting additional information regarding ~~the misused~~ the misused Stamp paper for Rs 10/- produced by one Narayanaja of Kolar and requesting Sanction to refund the value thereof.

No. R 213-4 97-8-01 Order thereon:—

Under the circumstances represented

in the above the refund of the value of the stamp paper, viz Rs 10—0—0, is sanctioned subject to the usual deduct of one anna in the rupee.

2. With reference to paras 4 to 7, Soliciting instructions regarding the disposal of applns for refund of unused or spoilt stamps, the deputy Commr is ~~requested~~ requested to make a separate reference ~~to Govt~~

for the orders of Govt upon

~~the~~ fourth

6/8/01
Secretary
29/6/01
30/6/01

To

The Dy Commr Kolar
Dy Arch with the cancelled
stamp paper
Comptroller to the
Govt of Mysore

Issue & resub
6/8/01

cpied
6-8-01.

Read
17/8/07

office note submitted
17/8/07

20

Section ____ (General Serial No. 30.)
File No ____
Serial No 5
From T. C. Coorg

REVENUE DEPARTMENT
Gl. No 7627
19 AUG 26 1901
No

Deputy Commissioner
Kolar District

To W. V. Ranjunadayya Esq.
Secretary to the
Govt of Mysore

Dated 21st August 01
Despatched do ——
Received
General No. ——
C No. 289. } 190

Enclosures Number.

Requesting certain
instructions: & the
refund of Value of —
Stamp Papers of a value
of Rs. 101—

R
24/8/01
Genl Branch.
Please put up the last
two quoted within
Sd 27-8-01 Rao.
Acknowledge receipt:
Mahalaxmi 30/8/01
Re: Rec 30/8/01
27.8.01 Please put up Govt Rr
no Rc. 283 dy 7/8/01 & mys
Stamp Regulations 1900.
Office Note Continued
Inbrucks 30/8/01

Kolar Deputy Commissioner's Office
Camp Kaivaravapura
Dated 21st August 1901.

41

From,

D. E. B. Carr Esqre.
Deputy Commissioner
Kolar District

To,

A. V. Narjundayya Esqre
Secretary to the Government
of Mysore
Revenue Department.

Sir,

With reference to Government Proceedings No. Fe. 213-4 dated the 7th instant sanctioning the refund of a ten-rupee stamp paper produced by one Nanaiah of Kolar and requesting to make a separate reference for instructions to dispose of applications for refund of unused or spoilt stamps, I have the honour to submit the following points for the orders of Government:—

(1) Section 49 of the Mysore Stamp Regulation of 1900 (i.e., Section 51 of the Indian Stamp Act of 1879) lays down that such applications should be disposed of—

subject to such rules as may be made by Government as to the evidence to be required, or the enquiry to be made.

- Government Proceedings No. 512-19 (Pris 57) dated 8th July 1895 laydown that such applications should be disposed of with as little delay as possible, and that it is only in exceptional cases a local enquiry is necessary.

I do not consider that cases of unused stamp papers require any local enquiry whatever.

2. The practice obtaining in this District is to insist upon a local enquiry only in cases of spoilt or used stamps coming under one or the other of the clauses of Section 49 of the Stamp Regulation of 1900. Cases of unused stamps coming under Section 54 are to be disposed of on the spot unless there any [illegible] enquiries

of the endorsement made by the Stamp Vendor on the back of the paper.

I have the honor to be
Sir,
Your most obedient
J C Cam
Deputy Commissioner
Kolar District

Section 97 23

File No 02 47/5 0

Serial No 6

Notification.

In exercise of the powers conferred by Sec: 49 of the Mysore Stamp Regulation No II of 1900, the Government of Mysore are pleased to make the following

"Rules:—

" The Dy: Commissioner may

" require every person claim

" -ing a refund or renewal,

" or his duly authorized agents to

" make an oral deposition

" on oath or affirmation,

" or to put in an affidavit

" Setting forth the circum-

" -stances under which

" the claim has arisen.

" The Dy: Commissioner may

also

under Chap. V of this aforesaid Regn,

R.O.L. 1058 of 29/1/02

also, if the Trustees fit, call for the evidence of witnesses in support of the statement set forth in the deposition or affidavit of the claimant ~~agent~~ or his agents."

"By order"

Secretary

6/1/02. 7/1/02

To The Compiler, Mayors Gazette for publication in the Gazette.

~~Under~~ Mr. Miles's appointment was really a verbal one & as far as I can see there are no enrolments

23.1.02

The Offices should guard against such delays

25/1

noted 28/1/02

G. R. S. 70]

Government of H. H. the Maharaja of Mysore.

GEN. & REV. SECRETARIAT.

REQUISITION FOR PAPERS.

Section Financial.

A one Spare Copy

B of Govt. Pro: No. 1058 dated 29/1/02

Filed

Deposit

File No.

Serial No.

~~To be put up with Diary No. of 191~~

Signature L. Srinivasa Rao

Branch Spl: Sec

Section

Date 26/8/16.

GPB—30,000—9-10-14

T. Ramachandra